

INTERNAL AUDIT

PROGRAMS

	2009-10 Actual	2010-11 Budget	2011-12 Adopted	2012-13 Projected
Internal Audit				
Audits City operations to ensure compliance with City policies, State and Federal statutes and generally accepted accounting principles; monitors Federal and State grants to ensure compliance with grant regulations.				
<i>Appropriation</i>	358,141	393,049	357,727	368,745
<i>Full Time Equivalent Positions</i>	5	5	4	4

Departmental Goals & Objectives

- Maintain and improve the City's financial condition.
- Reduce the City's exposure to compliance related issues.
- Test various inventories at City sites for existence and amounts.
- Test various Stimulus Funds received for compliance with funding source.
- Provide instant access to completed Internal Audit reports for all interested customers.
- Improve service delivery of Internal Audit functions.

PERFORMANCE MEASURES

	2009-10 Actual	2010-11 Budget	2011-12 Adopted	2012-13 Projected
Workload Measures				
• Percent of revenue/petty cash locations audited	N/A	N/A	25%	25%
• Percent of State and Federal Grant programs tested	N/A	N/A	20%	20%
• Percent of Stimulus Grants tested without findings of non-compliance	N/A	N/A	100%	100%
• Percent of audit requests responded to w/in 5 business days	N/A	N/A	100%	100%

BUDGET SUMMARY

	2009-10 Actual	2010-11 Budget	2011-12 Adopted	2012-13 Projected
Expenditures:				
Personnel Costs	335,988	362,977	328,775	338,605
Maintenance & Operations	22,153	30,072	28,952	30,140
Capital Outlay	0	0	0	0
Total	358,141	393,049	357,727	368,745
Total FTE Positions	5	5	4	4
Revenues:				
Other Revenue	55,166	45,000	45,000	45,000
General Fund Contribution	302,975	348,049	312,727	323,745
Total	358,141	393,049	357,727	368,745

BUDGET HIGHLIGHTS

- FY 11-12 budget is decreasing by \$35,322 or 9.0%.
- In response to the Council directive to maintain the current tax rate, one Internal Auditor position and associated M&O are being deleted. Approximately \$29,000 of the \$71,500 generated from this reduction will be added back as Roster Wages to the Internal Audit budget.